

Minister
of National Revenue



Ministre
du Revenu national

June 14, 1989

Mr. Chris Brown,
6267 Castille Court,
Orleans, Ontario
K1C 1X4

Dear Mr. Brown:

I am responding to your letter of April 23, 1989,
concerning the filing of your 1985, 1986 and 1987 income tax
returns.

I can well understand the desire of individual
citizens to express their strong feelings on matters of public
concern. However, a principle basic to our society is the
parliamentary process under which people elect representatives
from all political parties to make decisions such as those
concerning the filing of tax returns. Under the provisions of
the Income Tax Act, every individual is responsible for filing
his or her return for each year and for paying all taxes owing
by April 30 of the following year. While I am sympathetic to
your concerns, I have to confirm that the Act is very specific
in this regard, and provides no discretion that will allow an
individual to postpone the filing of a return.

I hope I have adequately addressed your concerns.

Yours sincerely,

A handwritten signature in cursive script that reads "Otto Jelinek".
Otto Jelinek